

## **ABSTRACT**

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### **THE INFLUENCE OF CORPORATE GOVERNANCE IMPLEMENTATION, CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE, AND CAPITAL STRUCTURE ON TAX AVOIDANCE IN FOOD AND BEVERAGE COMPANIES ON THE INDONESIAN STOCK EXCHANGE**

(xv + 60 pages; 5 figures; 15 tables; 8 appendices)

The purpose of this research is to examine the influence of Corporate Governance Implementation, Corporate Social Responsibility Disclosure, and Capital Structure on Tax Avoidance in food and beverage companies on the Indonesian Stock Exchange. This research is a quantitative analysis based on secondary data from the Indonesia Stock Exchange's annual report.

This research's data collection method is using the documentation method and literature study method. A multiple linear regression analysis with SPSS was employed to analyze the data in this research. The population of this study is 39 food and beverage companies that were listed on the Indonesia Stock Exchange from 2018-2020. By using the purposive sampling method, 17 food and beverage companies are selected as samples and since this research is conducted from the year 2018-2020, so the total sampling is 51 observations.

The result of this research shows that Corporate Governance, Corporate Social Responsibilities, and Capital Structure partially and simultaneously have no effect on the Tax Avoidance in food and beverage companies listed on the Indonesia Stock Exchange during the year 2018-2020.

**Keywords: Corporate Governance, Corporate Social Responsibility, Capital Structure, and Tax Avoidance.**

References: 27 (2009-2021)

## ABSTRAK

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### THE INFLUENCE OF CORPORATE GOVERNANCE IMPLEMENTATION, CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE, AND CAPITAL STRUCTURE ON TAX AVOIDANCE IN FOOD AND BEVERAGE COMPANIES ON THE INDONESIAN STOCK EXCHANGE

(xv + 60 halaman; 5 gambar; 15 tabel; 8 lampiran)

*Tujuan penelitian ini adalah untuk menguji pengaruh Penerapan Corporate Governance, Corporate Social Responsibility Disclosure, dan Struktur Modal terhadap Penghindaran Pajak pada perusahaan makanan dan minuman di Bursa Efek Indonesia. Penelitian ini merupakan analisis kuantitatif berdasarkan data sekunder dari laporan tahunan Bursa Efek Indonesia.*

*Metode pengumpulan data penelitian ini menggunakan metode Metode pengumpulan data penelitian ini menggunakan metode dokumentasi dan metode studi kepustakaan. Analisis regresi linier berganda dengan SPSS digunakan untuk menganalisis data dalam penelitian ini. Populasi dalam penelitian ini adalah 39 perusahaan makanan dan minuman yang terdaftar di Bursa Efek Indonesia dari tahun 2018-2020. Dengan menggunakan metode purposive sampling, dipilih 17 perusahaan makanan dan minuman sebagai sampel dan karena penelitian ini dilakukan dari tahun 2018-2020, maka total sampling adalah 51 observasi.*

*Hasil penelitian ini menunjukkan bahwa Corporate Governance, Corporate Social Responsibilities, dan Struktur Modal secara parsial dan simultan tidak berpengaruh terhadap Penghindaran Pajak pada perusahaan makanan dan minuman yang terdaftar di Bursa Efek Indonesia selama tahun 2018-2020.*

**Kata Kunci:** Tata Kelola Perusahaan, Tanggung Jawab Sosial Perusahaan, Struktur Permodalan dan Penghindaran Pajak.

Referensi: 27 (2009-2021)